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Forty-ninth session
Agenda item 113

HUMAN RESOURCES MANAGEMENT

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled:

"Human resources management:

"(a) Strategy for the management of the human resources of the Organization;

"(b) Composition of the Secretariat;

"(c) Respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations;

"(d) Other human resources questions"

and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 15th, 18th, 19th, 21st to 24th, 26th and 36th meetings, held on 10, 14, 15, 21 to 23, 28 and 30 November 1994 and 21 December 1994. Statements and observations made in the course of the Committee's consideration are reflected in the relevant summary records (A/C.5/49/SR.15, 18, 19, 21-24, 26 and 36).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on staff training (A/49/406);

(b) Report of the Secretary-General on human resource management policies (A/49/445);

(a) Strategy for the management of the human resources of the Organization

(c) Report of the Secretary-General on a strategy for the management of the human resources of the Organization (also item 107) (A/C.5/49/5);

(b) Composition of the Secretariat

(d) Report of the Secretary-General on the composition of the Secretariat (A/49/527);

(e) Report of the Secretary-General on submission of a list of staff of the United Nations Secretariat (A/C.5/49/L.8);

(c) Respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations

(f) Report submitted by the Secretary-General on behalf of and with the approval of the members of the Administrative Committee on Coordination, on respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations (A/C.5/49/6 and Corr.1 and Add.1);

Other human resources questions

(g) Report of the Secretary-General on improvement of the status of women in the Secretariat (also item 97) (A/49/587 and Corr.1);

(h) Report of the Secretary-General on reform of the internal system of justice in the United Nations Secretariat (A/C.5/49/13);

(i) Report of the Secretary-General on amendments to the Staff Regulations (A/C.5/49/14);

(j) Report of the Secretary-General on amendments to the Staff Rules (A/C.5/49/32);

Reports of the Joint Inspection Unit

(k) Advancement of the status of women in the United Nations Secretariat in an era of "human resources management" and "accountability": a new beginning? (also item 105) (A/49/176);

(l) Comments of the Secretary-General (A/49/176/Add.1);

(m) Towards a new system of performance appraisal in the United Nations Secretariat: requirements for successful implementation (also item 105) (A/49/219);

(n) Comments of the Secretary-General (A/49/219/Add.1);

(o) Staff turnover and delays in recruitment (the lapse factor) (A/49/564).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.16

4. At the 36th meeting, on 21 December, following informal consultations, the representative of Australia introduced a draft resolution entitled "Human resources management" (A/C.5/49/L.16).

5. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.16 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Human resources management

The General Assembly,

Recalling Articles 8, 97, 100 and 101 of the Charter of the United Nations,

Reaffirming its resolution 47/226 of 8 April 1993,

Bearing in mind the views expressed by Member States on human resources management questions in the Fifth Committee during the forty-ninth session of the General Assembly,

Having considered the relevant reports on human resources management questions submitted by the Secretary-General to the General Assembly at its forty-ninth session, 1/

Having heard the views expressed by the recognized staff representatives in the Fifth Committee in accordance with its resolution 35/213 of 17 December 1980,

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1/ A/49/406, A/49/445, A/C.5/49/5, A/49/527, A/C.5/49/L.8; A/C.5/49/6 and Corr.1 and Add.1, A/49/587 and Corr.1, A/C.5/49/13, A/C.5/49/14, A/C.5/49/32, A/49/176 and Add.1, A/49/219 and Add.1 and A/49/564.

Recognizing that the staff of the Organization is an invaluable asset of the United Nations, and commending its contribution to furthering the purposes and principles of the United Nations,

1. Reiterates its full support for the Secretary-General as the chief administrative officer of the Organization, and underlines its full respect for his prerogatives and responsibilities under the Charter of the United Nations;

2. Expresses its support for the efforts of the Secretary-General towards the development of a management environment and culture in the Organization that is supportive of having staff members contribute to their maximum potential, effectiveness and efficiency;

I. Human resources management planning

Welcoming the integrated approach adopted by the Secretary-General to human resources management planning as reflected in his strategy for the management of the human resources of the Organization,

Concerned about the existing problems in vacancy management,

Taking note with appreciation of the report of the Joint Inspection Unit, 2/

1. Endorses the strategy for the management of the human resources of the Organization contained in the report of the Secretary-General; 3/

2. Approves the establishment of a planning unit within the Office of Human Resources Management, authorizes the use of general temporary assistance funds in the amount of 496,100 United States dollars for this purpose in 1995, requests the Secretary-General to report thereon in the context of the final performance report for the biennium 1994-1995, and also requests the Secretary-General to submit a comprehensive proposal for the continued funding of this planning unit in the context of his proposed programme budget for the biennium 1996-1997;

3. Also approves the proposals of the Secretary-General for implementation of the Performance Appraisal System, requests the Secretary-General to make every effort to implement them from within existing overall resources, if necessary concentrating on the P-4 level and above world wide in 1995, and also requests the Secretary-General to ensure that from 1 April 1996 the system is implemented at all levels;

4. Notes that the strategy proposes to explore alternative ways of recruiting staff and that the Secretary-General intends to implement them on a limited and experimental basis, but requests the Secretary-General to ensure

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2/ A/49/219, annex.

3/ A/C.5/49/5.

that such projects are monitored and evaluated closely and in a timely manner for both effectiveness and cost;

5. Expresses its concern about the potential adverse effects of the use of retirees on recruitment and promotion in the Secretariat, and requests the Secretary-General in this regard to submit detailed information to the General Assembly at its resumed forty-ninth session on the practice of the use of retirees in the United Nations Secretariat, including information on their effectiveness, number, nationality, gender, fields of work, remuneration, duration of contracts and the reasons for their employment;

6. Requests the Secretary-General to implement the Performance Appraisal System, including at the Under-Secretary-General level, and to ensure that equal employment opportunities for staff selection and advancement, career counselling for staff and appropriate staff training and development are identified as specific performance indicators in the performance appraisal of all managers;

7. Welcomes the efforts by the Secretary-General to develop and strengthen the internship and fellowship programmes, regrets that there may be a need temporarily to postpone the implementation of these programmes, and requests the Secretary-General to make every effort to identify resources for this purpose and would welcome the contributions of Member States to that end;

8. Notes that the strategy for the management of the human resources of the Organization requires the active implementation, as a management tool, over a period of several years beginning in 1995, of an enhanced attrition programme, and requests the Secretary-General to report on the initial phase of implementation of the programme in the context of the agenda item on the regular budget for the biennium 1996-1997, together with proposals on the longer-term management of separation and retention, and the future use of agreed separation arrangements after the current programme has been completed, with a view to avoiding the need for such programmes in the future;

9. Notes also that the strategy calls for mobility on the part of all new internationally recruited staff, notes further that staff regulation 1.2 gives the Secretary-General the authority to assign all internationally recruited staff to any of the activities or offices of the United Nations, and therefore urges the Secretary-General to apply the mobility elements of the new strategy to internationally recruited staff;

10. Requests the Secretary-General to give particular attention to effective vacancy management in implementing the new strategy for the management of human resources;

11. Endorses the recommendation of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 7 of its report, 4/ requests the Secretary-General to integrate, for budgetary presentation and management purposes, Professional posts P-1/P-2 and P-3/P-4,

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4/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 7A, document A/48/7/Add.1.

and requests that these recommendations be implemented on an experimental basis in his proposed programme budget for the biennium 1996-1997;

12. Requests the Secretary-General to continue to hold national competitive examinations at the P-1 and P-2 levels as a useful tool to select the best-qualified candidates;

13. Also requests the Secretary-General to continue to hold national competitive examinations at the P-3 level, with due regard to the promotion prospects at the P-2 level and a maximum of efficiency and economy;

14. Urges the Secretary-General to take all the necessary measures to ensure that successful candidates at the P-2 and P-3 levels are offered positions within one year after their selection, subject to the availability of approved posts;

15. Requests the Secretary-General to give due priority to training and implementation of the strategy in drafting the programme budget for the biennium 1996-1997;

II. Composition of the Secretariat

Bearing in mind the report of the Working Group on the equitable geographical distribution of Member States in the Secretariat, 5/

Reiterating the need for the full implementation of the principle of equitable geographical distribution when appointing staff in the Secretariat,

Concerned that the Secretary-General did not resume the annual publication of the list of staff of the United Nations as at 30 June 1993,

1. Reaffirms that no post should be considered the exclusive preserve of any Member State or group of States, and trusts that the Secretary-General respects this principle when appointing staff members, including at the highest level;

2. Recognizes that the system of desirable ranges is the principal guideline for the recruitment of staff for geographical representation of Member States in posts subject to geographical distribution in accordance with Article 101, paragraph 3, of the Charter of the United Nations;

3. Urges the Secretary-General, whenever making appointments at all levels to posts subject to geographical distribution, to continue his efforts to ensure that all Member States, in particular the unrepresented and underrepresented Member States, are adequately represented in the Secretariat, bearing in mind the need to increase the number of staff recruited from Member States below the mid-point of their desirable ranges;

5/ A/C.5/48/45.

4. Requests the Secretary-General in this regard to exercise flexibility in the application of desirable ranges in individual recruitment cases, keeping in view all parts of the present resolution;

5. Also requests the Secretary-General to sustain the present ratio between career and fixed-term appointments, and further requests him to submit to the General Assembly at its fifty-first session specific proposals on what proportion of appointments should be made on a fixed-term basis;

6. Welcomes the appearance of a comprehensive staff list dated 30 September 1994, 6/ and requests the Secretary-General to update it annually for the regular session of the General Assembly;

7. Requests the Secretary-General to increase his efforts in improving the composition of the Secretariat by ensuring a wide and equitable geographical distribution of staff in all departments;

8. Decides to continue its consideration of this issue at the resumed forty-ninth session, inter alia, in the light of the report to be submitted by the Joint Inspection Unit;

III. Status of women in the Secretariat

Recalling Articles 8 and 101 of the Charter of the United Nations,

Reaffirming that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibility for administrative, budgetary and human resources management matters, including, inter alia, the issue of the representation of women in the Secretariat,

Taking note with appreciation of the report of the Joint Inspection Unit, 7/

1. Expresses its concern that the goals set in its resolution 45/239 C of 21 December 1990 may not be met;

2. Urges the Secretary-General to implement fully the strategic plan of action for improving the status of women in the Secretariat 1995-2000; 8/

3. Requests the Secretary-General to include full implementation of the strategic plan of action as a specific performance indicator in the performance appraisal of all managers;

6/ See A/C.5/49/L.8.

7/ A/49/176, annex.

8/ A/49/587, chap. IV.

4. Appeals to all Member States to support the efforts of the United Nations, the specialized agencies and related organizations to increase the participation of women in posts in the Professional category and above, by identifying and nominating more women candidates with the requisite qualifications, especially for senior policy-level and decision-making posts, encouraging more women to apply for vacant posts and to sit for the national competitive examinations where applicable, and creating and maintaining national rosters of women candidates to be shared with the United Nations, the specialized agencies and related organizations;

5. Notes the intention of the Secretary-General to include the activities of the Focal Point for Women in his proposed programme budget for the biennium 1996-1997;

6. Requests the Secretary-General to enable, from within existing resources, the Focal Point for Women effectively to monitor and to facilitate progress in the implementation of the strategic plan of action;

7. Urges Member States to make voluntary contributions to that end;

IV. Administration of justice in the Secretariat

Welcoming the intention of the Secretary-General to strengthen the internal justice system of the Organization,

Noting the intention of the Secretary-General to achieve this by facilitating the earlier resolution of disputes before they become formal appeals and professionalizing the appeals and disciplinary machinery,

1. Welcomes the intention of the Secretary-General to consult fully with the staff representatives in the development of a new system of internal justice;

2. Requests the Secretary-General to submit a detailed proposal covering, inter alia, the specific institutional, legal and procedural changes required in this regard during the resumed forty-ninth session of the General Assembly in early 1995, and decides to continue its consideration of this issue during the resumed session;

V. Reporting

1. Requests the Secretary-General, in the light of the information on staff representation provided to the Fifth Committee during the forty-ninth session of the General Assembly, to issue a corrigendum to its report on the costs of staff representation activities 9/ and to report separately to the General Assembly, at the earliest possible opportunity, on the modalities and costs of staff representation since 1992;

9/ A/C.5/47/59.

2. Also requests the Secretary-General to report comprehensively to the General Assembly at its fifty-first session on the implementation of all issues covered in the present resolution;

VI. Amendment to the Staff Regulations

Having considered the report of the Secretary-General, 10/

Approves the amendment to staff regulation 11.1 as set forth in the annex to the present resolution.

ANNEX

Amendment to the Staff Regulations of the United Nations

Article XI

Appeals

For the existing text, substitute:

Regulation 11.1: The Secretary-General shall establish administrative machinery with staff participation to advise him in case of any appeal by staff members against an administrative decision alleging the non-observance of their terms of appointment, including all pertinent regulations and rules.

10/ A/C.5/49/14.

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ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS: FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations: Financing of the United Nations peace-keeping operations" and to allocate it to the Fifth Committee.

2. At its 33rd and 36th meetings, on 16 and 21 December 1994, the Fifth Committee considered the item entitled "Financing of the United Nations peace-keeping operations". Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.33 and 36).

II. CONSIDERATION OF A DRAFT DECISION SUBMITTED BY THE CHAIRMAN

3. At the 36th meeting, on 21 December, the representative of Portugal introduced a draft decision entitled "Support account for peace-keeping operations" (A/C.5/49/L.25), which was submitted on the basis of informal consultations.

4. At the same meeting, the Committee adopted draft decision A/C.5/49/L.25 without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Support account for peace-keeping operations

The General Assembly

(a) Decides to authorize, for the period from 1 January to 30 June 1995, three hundred and forty-six established posts, including the conversion from general temporary assistance of one D-1 and one P-5 for the Peace-keeping Financing Division and one D-1 and one P-5 for the Field Missions Procurement Service, and the continuation of the remaining sixty-one general temporary assistance posts funded from the support account for peace-keeping operations in the amount of 14,105,900 United States dollars to be used for the departments and offices as described in annex I to the report of the Secretary-General; 1/

(b) Notes that the contractual arrangements applying to staff recruited specifically for posts financed from the support account provide for rapid adjustments to any decrease in the level of resources available under the current arrangements;

(c) Decides to authorize for a period of six months 86,000 dollars under general temporary assistance for the position of Special Adviser to the Secretary-General and resources for a period of three months for overtime (52,500 dollars), travel on official business (30,000 dollars), training (132,400 dollars) and general temporary assistance (77,900 dollars);

(d) Requests the Advisory Committee on Administrative and Budgetary Questions to provide a full report on the management and financing of support activities for peace-keeping operations by 15 March 1995, paying particular attention to the need for operational flexibility in response to changing backstopping requirements and to the justification for overall post requirements in this area.

1/ A/49/717.

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ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS: FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 132 (a) appears in the report of the Committee contained in document A/49/803.

2. For its consideration of the item, the Committee had before it the report of the Secretary-General (A/49/948 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/49/664 and Add.1).

3. The Committee considered the item at its 25th, 27th, 29th, 30th, 33rd and 38th meetings, on 29 November and 2, 5, 6, 16 and 22 December 1994. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.25, 27, 29, 30, 33 and 38).

II. CONSIDERATION OF A DRAFT RESOLUTION SUBMITTED BY THE CHAIRMAN

4. At the 38th meeting, on 22 December 1994, the representative of Belgium introduced and orally amended a draft resolution entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations: Financing of the United Nations peace-keeping operations" (A/C.5/49/L.31) submitted by the Chairman on the basis of informal consultations.

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5. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.31 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

The General Assembly,

Recalling its resolution 47/218 B of 14 September 1993 and its decision 48/472 B of 24 March 1994,

Having considered the reports of and notes by the Secretary-General 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions 2/ on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations,

Reaffirming Article 17 of the Charter of the United Nations in respect of the role of the General Assembly in the consideration and approval of budgets of the Organization,

Reaffirming the requirement of all Member States to fulfil promptly and in full their obligations as set out in the Charter,

Recognizing the detrimental effect of the withholding of assessed contributions on the administrative and financial functioning of the United Nations,

Recognizing also that late payment of assessed contributions adversely affects the short-term financial situation of the Organization,

Recognizing further the need to improve the management of peace-keeping operations,

Desiring to streamline the administrative and budgetary aspects of the financing of peace-keeping operations,

Reiterating the importance of continuous dialogue and transparency between the Organization and Member States aimed at improving current administrative and budgetary practices and procedures,

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1/ A/48/622, A/48/707, A/48/945 and Corr.1, A/49/557, A/48/912, A/48/421 and Add.1 and A/49/717 and Corr.1.

2/ A/49/664 and Add.1.

I

Budget cycles

Aware of the substantial workload for the General Assembly, the Advisory Committee on Administrative and Budgetary Questions and the Secretariat that has resulted from the current procedures for reviewing peace-keeping budgets,

1. Endorses the recommendation of the Advisory Committee on Administrative and Budgetary Questions, contained in paragraph 30 of its report, 3/ relating to financial periods for each peace-keeping operation;

2. Decides in this regard that the financial period for each peace-keeping operation shall be from 1 July to 30 June, and requests the Secretary-General to present the necessary draft amendments to the Financial Regulations for approval by the General Assembly at its resumed forty-ninth session;

3. Decides that for peace-keeping operations with budgetary requirements not subject to fluctuation there would be consideration and approval of a budget once a year;

4. Decides also that for other peace-keeping operations, budgetary estimates would be considered and approved by the General Assembly twice a year, that is, for the periods from 1 July to 31 December and from 1 January to 30 June;

5. Requests the Secretary-General to make every effort to introduce the procedures described in paragraphs 3 and 4 above as soon as possible and no later than 1 July 1996;

6. Urges the Secretary-General to submit, in the context of the consideration of peace-keeping budgetary estimates, the related performance report for each peace-keeping operation for the previous financial period, together with such supplementary, up-to-date financial performance data for the current period as are available, and requests the Secretary-General to ensure, to the extent possible, that reports are based on actual expenditure rather than projected data;

7. Decides that the assessments on Member States of appropriations approved by the General Assembly for peace-keeping operations are subject to the approval of mandates by the Security Council;

8. Requests the Secretary-General to submit twice a year to the General Assembly for information purposes a table summarizing the proposed budgetary requirements of each peace-keeping operation for the period 1 July to 30 June, including a breakdown of expenditure by major line item and the aggregate total resource requirement;

3/ A/49/664.

II

Contingent-owned equipment

Recognizing the problems of the current system pertaining to the determination of the value of contingent-owned equipment and the consequent delay in reimbursement to States providing troops and equipment,

Reiterating the importance of finding an early and viable solution to this problem with a view to ensuring the continued participation of Member States in peace-keeping operations, and welcomes the efforts of the Secretariat in this regard,

1. Endorses the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 104 to 110 of its report 3/ on the procedures relating to the reimbursement for contingent-owned equipment;

2. Authorizes the Secretary-General to proceed with the project outlined in the annex to the present resolution, which is aimed at setting comprehensive standards for each category of equipment, as well as establishing rates of reimbursement, on the understanding that Member States, in particular troop-contributing countries, will be invited by the Secretary-General to participate in the process, and that proposals for establishing new rates of reimbursement will be submitted to the General Assembly for approval;

3. Invites Member States to contribute voluntarily to participation in the above-mentioned process, and requests the Secretary-General to make every effort to meet any expenditure required from within existing budgetary resources;

III

Death and disability benefits

Taking note of the proposals of the Secretary-General contained in paragraphs 70 and 71 of his report 4/ on revising the current arrangements for compensation for death and disability, and the related comments of the Advisory Committee on Administrative and Budgetary Questions, 5/

Expressing deep concern at the delay in the settlement of claims in respect of death and disability,

Noting with concern that the report of the Secretary-General 4/ did not provide the Advisory Committee with sufficient information to allow it to make informed recommendations in this respect,

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4/ A/48/945 and Corr.1.

5/ A/49/664, paras. 88-90.

Taking note of the views expressed by Member States,

1. Decides that underlying any system of compensation for death and disability should be the need for:

(a) Equal treatment of Member States;

(b) Compensation to the beneficiary that is not lower than reimbursement by the United Nations;

(c) Simplification of administrative arrangements to the extent possible;

(d) Speedy settlement of claims for death and disability;

2. Requests the Secretary-General to present concrete proposals, based on the principles contained in paragraph 1 above, on possible revisions to the current compensation arrangements and, in doing so, to include detailed information on the administrative and financial implications of, inter alia, the following options:

(a) Current arrangements with a reasonable minimum level of compensation payable for death and disability;

(b) A system of compensation featuring standardized rates of reimbursement for death and disability;

(c) A uniform global insurance scheme to cover all troops;

(d) The proposals submitted by the Secretary-General in paragraph 71 of his report; 4/

3. Also requests the Secretary-General to submit to the General Assembly for its consideration, through the Advisory Committee on Administrative and Budgetary Questions, the proposals mentioned in paragraph 2 above by 31 May 1995;

IV

Financial authority

Reaffirming the necessity to provide peace-keeping operations with adequate financial resources, especially in their start-up and expanded phases, to enable the timely, full and effective implementation of their mandates in accordance with the relevant resolutions of the Security Council,

1. Mindful that the expenditure incurred for start-up costs or expanded activities of peace-keeping operations in recent years has, on occasion, exceeded the current levels of commitment authority granted to the Secretary-General and to the Advisory Committee on Administrative and Budgetary Questions;

2. Decides that, if a decision of the Security Council relating to the start-up phase or expansion phase of peace-keeping operations results in the

need for expenditure, the Secretary-General is authorized, with the prior concurrence of the Advisory Committee and subject to the Financial Regulations of the United Nations and the provisions in paragraph 3 below, to enter into commitments not to exceed 50 million United States dollars per decision of the Security Council; the cumulative total of outstanding commitment authority, in respect of the start-up or expansion phase of peace-keeping operations, shall not at any one time, exceed 150 million dollars, however, appropriation by the General Assembly of any outstanding commitments shall automatically restore the balance of the limit of 150 million dollars to the extent of the amount appropriated;

3. Decides also that, if a decision of the Security Council results in the need for the Secretary-General to enter into commitment for the start-up or expansion phase of peace-keeping operations in an amount exceeding 50 million dollars per decision of the Security Council, or exceeding the total of the 150 million dollars referred to above, the matter shall be brought to the General Assembly, as soon as possible, for a decision on commitment authority and assessment;

4. Decides further that the question of assessment of an appropriate amount of the costs relating to the start-up and expansion phases of peace-keeping operations shall be considered by the General Assembly at its fiftieth session in the light of the experience gained from the implementation of the present resolution;

5. Resolves that the Secretary-General and the Advisory Committee shall report to the General Assembly on any exercise of the commitment authority authorized under the provisions of the present resolution, together with the circumstances relating thereto, in the context of the next report submitted to the Assembly on the financing of the relevant peace-keeping operation;

V

Host country agreements

1. Takes note of Security Council resolution 868 (1993) of 29 September 1993, and recalls General Assembly resolution 48/42 of 10 December 1993;

2. Endorses the views of the Secretary-General 6/ and the Advisory Committee on Administrative and Budgetary Questions 7/ on the necessity of securing host country agreements prior to mission deployment;

3. Requests the Secretary-General to include in his reports to the General Assembly on financing of each peace-keeping operation or mission, information related to the status of the negotiation of the host country

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6/ A/49/945, paras. 105 and 106.

7/ A/49/664, para. 114.

agreement and its implementation in so far as it relates to the administration of the peace-keeping operation;

4. Encourages Member States to meet all their obligations under host country agreements;

VI

International contractual personnel

Noting with deep concern the issues raised by the Advisory Committee on Administrative and Budgetary Questions in paragraphs 69 to 71 of its report, 3/

Noting the information provided by the representatives of the Secretary-General on the use of international contractual personnel,

1. Endorses the comments of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 69 of its report; 3/

2. Notes that a thorough and independent investigation and evaluation of the use of international contractual personnel in the United Nations Protection Force, called for by the Advisory Committee in paragraph 72 of its report, is currently being carried out by the Office of Internal Oversight Services, and requests that the results of this study be submitted to the General Assembly in order to enable it to take a decision on this issue at its resumed forty-ninth session;

3. Decides that, pending the outcome of the investigation and evaluation and the decision by the General Assembly referred to in paragraph 2 above, the pilot project on the use of international contractual personnel shall not be extended beyond the United Nations Protection Force;

4. Requests the Secretary-General to provide it with a report on the steps taken to address the concerns expressed by the Advisory Committee at the resumed forty-ninth session;

VII

Liquidation

Recalling General Assembly resolution 48/240 B of 29 July 1994 on the financing of the United Nations Operation in Mozambique, and decision 48/496 of the same date on the financing of the United Nations peace-keeping operations,

1. Endorses the proposals of the Secretary-General for the disposition of assets following liquidation of peace-keeping operations or other missions, and the recommendations of the Advisory Committee on Administrative and Budgetary Questions regarding efforts to be made to obtain from the relevant Government its agreement to compensate the United Nations for residual value of any surplus assets installed in the country in accordance with paragraph 110 (d) of the report of the Secretary-General, 4/ or General Assembly approval for those assets which would be considered as contributions;

2. Requests the Secretary-General to report to the General Assembly, no later than 31 March 1995, on the feasibility of procedures for valuation and transfer of costs for assets to be redeployed from a peace-keeping operation during its liquidation phase to other peace-keeping operations or other United Nations bodies, and for reimbursement to the special account of the liquidating operation as expeditiously as possible;

VIII

Mission subsistence allowance

1. Endorses the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions as contained in paragraphs 80 to 85 of its report 3/ concerning mission subsistence allowance;

2. Requests the Secretary-General to review the entitlements of staff assigned to field missions, including the purpose of and basis for the establishment of mission subsistence allowance, and to present a report thereon to the General Assembly at its fiftieth session;

IX

Review by the Office of Internal Oversight Services

Requests the Secretary-General to entrust the Office of Internal Oversight Services to undertake, without prejudice to its programme of work, an inspection of the units within the Secretariat responsible for logistical, operational and administrative arrangements in peace-keeping and other field operations, with a view to identifying problems and recommending measures to enhance the efficient utilization of resources, and to report thereon to the General Assembly at its resumed forty-ninth session,

X

Oversight

Recalling its resolution 47/218 B on administrative and budgetary aspects of the financing of the United Nations peace-keeping operations,

Welcoming the initiatives of the Secretary-General to enhance oversight of peace-keeping operations, as described in his report 4/ submitted in response to the report of the Advisory Committee on Administrative and Budgetary Questions, 8/

8/ A/47/990.

Having considered the financial report and audited financial statements for the biennium ended 31 December 1993 and report of the Board of Auditors on United Nations peace-keeping operations, 9/

Having also considered the report of the Advisory Committee, 2/ as well as the introductory statement of its Chairman,

1. Endorses the proposal that some peace-keeping operations may require a resident audit function, encourages the Secretary-General to include in future peace-keeping budget submissions for such peace-keeping operations proposals for resident auditor posts, with full justification, as necessary, and requests him to take appropriate measures to ensure functional independence of the auditors in the conduct of their duties in accordance with paragraph 56 of the report of the Advisory Committee on Administrative and Budgetary Questions;

2. Requests the Secretary-General to examine alternative methods for enhancing the audit functions in those peace-keeping operations which will not have resident auditors, and their relative costs, and to make proposals to the General Assembly for its consideration no later than the fiftieth session;

3. Endorses the comments and recommendations of the Advisory Committee with respect to the concepts of a roving finance officer and a management review officer, and requests the Secretary-General to clarify further those concepts, as well as the accountability of programme managers, in a report to be submitted to the General Assembly no later than at its fiftieth regular session;

XI

Peace-keeping Reserve Fund

Having considered the proposals of the Secretary-General contained in paragraphs 37 to 41 of his report 4/ and of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 15 to 19 of its report: 2/

1. Decides to maintain the Peace-keeping Reserve Fund at its present level at the present stage;

2. Recalls its resolution 47/217 of 23 December 1992, and decides to limit the utilization of the Peace-keeping Reserve Fund to the start-up phase of new peace-keeping operations, to the expansion of existing ones or to unforeseen and extraordinary expenditures related to peace-keeping;

3. Strongly urges all Member States to make every possible effort to ensure full and timely payment of their assessed contributions for peace-keeping operations, so as to improve the cash-flow situation by enabling replenishment of the relevant reserves;

9/ See Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 (A/49/5), vol. II.

XII

Rotation of troops

1. Underlines that responsibility for the duration of tours of duty of contingents assigned to peace-keeping operations is an operational matter that lies primarily with troop-contributing Governments;

2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions in paragraph 77 of its report 3/ regarding the advisability of extending the duration of duty and timing of rotation of military personnel serving in peace-keeping operations, and the views expressed by Member States;

3. Requests the Secretary-General, given the operational implications of the question of the tours of duty of contingents, to present the report referred to in paragraph 77 of the report of the Advisory Committee to the Special Committee on Peace-keeping Operations;

XIII

Standardization of the budget process and format

1. Endorses the observations made by the Advisory Committee on Administrative and Budgetary Questions in paragraphs 41 to 47 of its report; 3/

2. Endorses the proposals of the Secretary-General on the improvements to the budget format, as summarized in paragraph 41 of the report of the Advisory Committee, and calls upon the Secretary-General to prepare all future peace-keeping budgets accordingly;

3. Welcomes the development of the Standard Cost Manual, to be made available to Member States before 1 May 1995, and the modifications proposed by the Secretary-General, including standardized costing, ratios and variance analysis;

4. Requests the Secretary-General to provide it with a mock-up budget for a single peace-keeping operation, based on the above-mentioned Standard Cost Manual, for its consideration, taking into account the comments of the Advisory Committee and the views expressed by Member States;

5. Requests the Advisory Committee to review the proposed Standard Cost Manual and the mock-up budget by 31 August 1995, with a view to presenting its views on them to the General Assembly at its fiftieth session;

XIV

Start-up kits

Welcoming with appreciation the establishment at Brindisi of the first permanent United Nations logistics base to support peace-keeping operations, the premises of which have been put at the disposal of the Organization at no cost,

Endorses the request of the Advisory Committee on Administrative and Budgetary Questions for a detailed report, including further information regarding the financial and personnel arrangements, cost parameters, legislative justification, issues of ownership and inventory control of stocked equipment, accounting procedures and alternatives for mission start-up kits, as well as the use of the Brindisi logistics base for storage and maintenance, to be submitted to the General Assembly before the end of its forty-ninth session.

ANNEX

Project plan and time-line for reform of methodology and procedures for determining reimbursements to troop-contributing countries for contingent-owned equipment

Standardization project plan

In order to simplify the process of reimbursement for contingent-owned equipment, and thereby reduce the lead-time associated with the payment of claims, the following project intends to standardize the equipment for which reimbursement will be authorized and to identify appropriate rates of reimbursement for such equipment. This effort will be undertaken in five phases:

(a) Phase I (1 January 1995-14 March 1995). The Secretariat will prepare draft guidelines on the types of items to be included as standards for contingent-owned equipment, such as systems (aircraft, vehicles, etc.); major repairable equipment (generators, communications equipment, etc.); and other equipment and consumables (tentage, mess gear, paper, etc.) for which reimbursement shall be authorized when deployed in connection with a battalion of troops or specialized companies such as medical, signals, aviation support, logistics, communications, etc. Pursuant to the guidelines provided, Member States will provide comments and recommendations which will be consolidated and presented to the phase II working group. Member States will be asked to provide their comments and recommendations and notify the United Nations of their intent to participate in the phase II working group not later than 10 February 1995;

(b) Phase II (15 March-14 May 1995). A review of the comments and recommendations of Member States will be conducted by the Secretariat in order to provide a consolidated working paper to the representatives of Member States participating in the phase II working group. Consultations with and among representatives of Member States will form the basis for the development of a single comprehensive document identifying those standard requirements for which reimbursement will be authorized;

(c) Phase III (17 May-15 June 1995). A fixed scale will be developed identifying annual reimbursement rates for each of the systems (with appropriate adjustment factors being applied according to the source of maintenance support provided, for example, a wet lease/dry lease concept), authorized as a result of the phase II working group consolidation by selected financial analysts of

participating Member States. This phase will also result in the development of a single flat rate of reimbursement for all other equipment and consumables;

(d) Phase IV. This phase will involve implementation, at United Nations Headquarters and in field missions, of this revised reimbursement procedure, including specifically the distribution of a note verbale by 15 July 1995 initiating revised reimbursement procedures for contingent-owned equipment, implementation of revised budgeting practices incorporating new reimbursement rates for contingent-owned equipment in budgets prepared after 1 August 1995 and development of automated systems to process claims for reimbursement;

(e) Phase V. This phase will involve a periodic review and update of the phase II and phase III standards to be completed on a triennial basis, with the first review scheduled for March 1998.

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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled:

"Financial reports and audited financial statements, and reports of the Board of Auditors:

"(a) United Nations;

"(b) United Nations Development Programme;

"(c) United Nations Children's Fund;

"(d) United Nations Relief and Works Agency for Palestine Refugees in the Near East;

"(e) United Nations Institute for Training and Research;

"(f) Voluntary funds administered by the United Nations High Commissioner for Refugees;

"(g) Fund of the United Nations Environment Programme;

"(h) United Nations Population Fund;

"(i) United Nations Habitat and Human Settlements Foundation;

"(j) Fund of the United Nations International Drug Control Programme"

and to allocate it to the Fifth Committee.

2. At its 10th, 12th to 14th, 16th and 36th meetings, on 31 October, 4, 8, 9 and 11 November and 21 December 1994, the Fifth Committee considered the financial reports and audited financial statements for the period ended 31 December 1993 and the reports and audited opinions of the Board of Auditors concerning the United Nations, including the International Trade Centre and the United Nations University, 1/ the United Nations Development Programme, 2/ the United Nations Children's Fund, 3/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 4/ the United Nations Institute for Training and Research, 5/ voluntary funds administered by the United Nations High Commissioner for Refugees, 6/ the Fund of the United Nations Environment Programme, 7/ the United Nations Population Fund, 8/ the United Nations Habitat and Human Settlements Foundation 9/ and the Fund of the United Nations International Drug Control Programme, 10/ and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/49/547).

3. The Committee also had before it:

(a) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/48/516 and Add.1 and Add.1/Corr.1);

(b) Report of the Secretary-General on the recovery of misappropriated funds from staff members and former staff members (A/48/572);

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5 and A/49/5 (Vol. II)/Corr.1), vol. I, sects. I and V; vol. II, sects. I and V; vol. III, sects. I and V; and vol. IV, sects. I and V.

2/ Ibid., Supplement No. 5A (A/49/5/Add.1).

3/ Ibid., Supplement No. 5B (A/49/5/Add.2).

4/ Ibid., Supplement No. 5C (A/49/5/Add.3).

5/ Ibid., Supplement No. 5D (A/49/5/Add.4).

6/ Ibid., Supplement No. 5E (A/49/5/Add.5).

7/ Ibid., Supplement No. 5F (A/49/5/Add.6).

8/ Ibid., Supplement No. 5G (A/49/5/Add.7).

9/ Ibid., Supplement No. 5H (A/49/5/Add.8).

10/ Ibid., Supplement No. 5I (A/49/5/Add.9).

(c) Report of the Secretary-General on independent audits and management reviews of activities of the United Nations system (A/48/587);

(d) Report of the Secretary-General transmitting a concise summary of principal findings and conclusions for remedial action of the Board of Auditors on the audit of the accounts for the financial period ended 31 December 1993 (A/49/214, annex);

(e) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/49/348 and Add.1 and 2); and

(f) Note by the Secretary-General transmitting a letter from the Chairman of the United Nations Board of Auditors on the term of office of members of the United Nations Board of Auditors (A/49/368 and Corr.1).

4. The comments and observations made in the course of the discussions of the item and the replies to queries raised are reflected in the relevant summary records (A/C.5/49/SR.10, 12-14, 16 and 36).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.14

5. At the 36th meeting, on 21 December 1994, the Vice-Chairman of the Committee introduced a draft resolution, submitted following informal consultations (A/C.5/49/L.14). The Secretary of the Committee read out editorial changes to the text.

6. Also at the same meeting, the Committee adopted draft resolution A/C.5/49/L.14 without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

A

The General Assembly,

Having considered, for the period ended 31 December 1993, the financial reports and audited financial statements of the United Nations, including the United Nations peace-keeping operations, the International Trade Centre and the

United Nations University, 11/ the United Nations Development Programme, 12/ the United Nations Children's Fund, 13/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 14/ the United Nations Institute for Training and Research, 15/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 16/ the Fund of the United Nations Environment Programme, 17/ the United Nations Population Fund, 18/ the United Nations Habitat and Human Settlements Foundation 19/ and the Fund of the United Nations International Drug Control Programme, 20/ the reports and audit opinions of the Board of Auditors, 21/ the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors 22/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 23/

11/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5 and A/49/5 (Vol. II)/Corr.1), vol. I, sects. I and V; vol. II, sects. I and V; vol. III, sects. I and V; and vol. IV, sects. I and V.

12/ Ibid., Supplement No. 5A (A/49/5/Add.1).

13/ Ibid., Supplement No. 5B (A/49/5/Add.2).

14/ Ibid., Supplement No. 5C (A/49/5/Add.3).

15/ Ibid., Supplement No. 5D (A/49/5/Add.4).

16/ Ibid., Supplement No. 5E (A/49/5/Add.5).

17/ Ibid., Supplement No. 5F (A/49/5/Add.6).

18/ Ibid., Supplement No. 5G (A/49/5/Add.7).

19/ Ibid., Supplement No. 5H (A/49/5/Add.8).

20/ Ibid., Supplement No. 5I (A/49/5/Add.9).

21/ Ibid., Supplement No. 5 and corrigendum (A/49/5 and A/49/5 (Vol. II)/Corr.1), vol. I, sects. II and III; vol. II, sects. II and III; vol. III, sects. II and III; and vol. IV, sects. II and III; ibid., Supplement No. 5A (A/49/5/Add.1), sects. II and III; ibid., Supplement No. 5B (A/49/5/Add.2), sects. II and III; ibid., Supplement No. 5C (A/49/5/Add.3), sects. II and III; ibid., Supplement No. 5D (A/49/5/Add.4), sects. II and III; ibid., Supplement No. 5E (A/49/5/Add.5), sects. II and III; ibid., Supplement No. 5F (A/49/5/Add.6), sects. II and III; ibid., Supplement No. 5G (A/49/5/Add.7), sects. II and III; ibid., Supplement No. 5H (A/49/5/Add.8), sects. II and III; and ibid., Supplement No. 5I (A/49/5/Add.9), sects. II and III.

22/ A/49/214, annex.

23/ A/49/547.

Taking note of the reports of the Secretary-General on the recovery of misappropriated funds 24/ and on independent audits and management reviews of activities in the United Nations system, 25/

Noting the steps taken by the executive heads and governing bodies of the United Nations organizations and programmes to give appropriate consideration and attention to the recommendations in earlier audit reports, as commented upon by the Board of Auditors in the annexes to its current reports,

Also taking note of the reports of the Secretary-General and executive heads of United Nations organizations in response to the current recommendations of the Board of Auditors to the General Assembly indicating measures to be taken with appropriate timetables, 26/

Noting that the Board of Auditors could not obtain adequate assurance about the reliability of the value of cumulative inventory of non-expendable property in the United Nations,

Having considered the views of the Board of Auditors on the implications of extending the terms of office of members of the Board, 27/

Congratulating the Board of Auditors for conducting its reviews in a comprehensive manner, in line with regulation 12.5 of the Financial Regulations of the United Nations,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. Also accepts the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors;

3. Notes with concern that the Board of Auditors issued qualified audit opinions on the financial statements of the United Nations (peace-keeping operations), the United Nations Development Programme, the United Nations Population Fund and the United Nations International Drug Control Programme;

4. Approves all the recommendations and conclusions of the Board of Auditors and the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 23/

5. Notes with appreciation the horizontal audits on procurement activities and major information technology systems conducted by the Board of

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24/ A/48/572.

25/ A/48/587.

26/ A/49/348 and Add.1 and 2.

27/ A/49/368 and Corr.1.

Auditors pursuant to the request by the General Assembly in paragraph 16 of its resolution 47/211 of 23 December 1992, requests the Board of Auditors to report to the Assembly at its fifty-first session on the actions taken in respect of the findings and recommendations of these audits, and also requests the Board to continue this practice;

6. Requests the Board of Auditors to consider, in the light of the report of the Office of Internal Oversight Services on the Security Access System, whether it is necessary for the Board to undertake a further review of the project, including its development and the method of procurement and managerial accountability, both at the inception and execution of the project;

7. Recalls that payments to supernumerary staff should not have been effected without the prior approval of the General Assembly, welcomes the progress made in resolving the problem of staff members rendered supernumerary as a result of the retrenchment exercise, and notes that the Secretary-General intends to complete the necessary redeployments of posts and staff by 31 December 1994;

8. Endorses the recommendation of the Board of Auditors on the lump-sum option arrangements for home leave, education and family visit travel;

9. Requests the Secretary-General to continue to monitor closely the costs and benefits to the Organization of the lump-sum arrangements, including an analysis of the level of cash incentive provided to staff by the current 75 per cent procedure, and to make any necessary adjustments to ensure that the arrangements do not offer scope for abuse;

10. Notes that in some cases inventory control was deficient, endorses the view of the Board of Auditors that these issues should be reviewed as a matter of high priority, and requests the Secretary-General and the relevant executive heads of the United Nations organizations and programmes to address these issues accordingly;

11. Notes that the question of the terms of office of the members of the Board of Auditors will be considered under item 105 of the agenda of the forty-ninth session of the General Assembly.

B

The General Assembly,

Recalling its resolution 47/211 of 23 December 1992, and especially paragraphs 5 and 6 thereof,

Having considered the financial report and audited financial statements for the biennium ended 31 December 1993 and the report of the Board of Auditors on United Nations peace-keeping operations, 28/

28/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5 and A/49/5 (Vol. II)/Corr.1), vol. II.

1. Welcomes the presentation by the Secretary-General and the Board of Auditors pursuant to paragraph 5 of General Assembly resolution 47/211 of a separate document covering all peace-keeping operations, and invites the Board of Auditors to develop this format further, in particular by providing more detailed information for the larger peace-keeping operations, bearing in mind the views expressed by Member States;

2. Expresses concern that the Board of Auditors was unable to confirm cash-in-hand balances for the majority of the peace-keeping operations, and requests the Secretary-General to ensure that, for each peace-keeping operation, the cash counts are reconciled on a regular basis with the accounting records;

3. Also expresses concern at the findings of the Board of Auditors concerning non-expendable property, and requests the Secretary-General to ensure strict compliance with the provisions of financial rules 110.25 and 110.26 in this regard;

4. Requests the Secretary-General to consult with the Board of Auditors on appropriate measures to avoid the recurrence of the qualification of the audit opinion of the financial statements of the United Nations peace-keeping operations.

C

The General Assembly,

Having considered the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors, 22/ especially paragraphs 17 to 26 thereof as regards procurement,

Also having considered the financial reports and audited financial statements for the period ended 31 December 1993 of the United Nations, including the United Nations peace-keeping operations, 29/

Expressing deep concern at the cases of violations of the Financial Regulations and Rules of the United Nations, as identified by the Board of Auditors, in particular in the fields of procurement and inventory,

Stressing the importance of the role of the Board of Auditors and of the Office of Internal Oversight Services in the identification and investigation of financial and budgetary irregularities and in the evaluation and verification of adequate controls established by the Secretary-General for preventing their occurrence,

Emphasizing the need for taking appropriate disciplinary measures in cases of financial and budgetary irregularities,

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29/ Ibid., vols. I and II.

Expressing concern about the potential for conflicts of interest which may arise when the United Nations employs in the procurement area former employees of supplier companies to the Organization,

1. Takes note with concern of the findings of the Board of Auditors on the aspects of procurement that require remedial action, and specifically endorses the recommendations of the Board in paragraph 9 (1) of its report on the United Nations, 30/ and in paragraph 9 (a) to (c) of its report on the United Nations peace-keeping operations; 31/

2. Requests the Secretary-General to take immediate action to implement these recommendations, taking into account the views expressed by Member States during the discussions in the General Assembly, keeping the Board of Auditors fully informed of the ongoing measures taken, and requests the Board of Auditors to report thereon to the Assembly at its fiftieth session;

3. Also requests the Secretary-General to submit a report to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, no later than 30 April 1995, containing proposals for the improvement of the procurement activities of the Secretariat, including, inter alia:

(a) Any necessary amendments to the Financial Regulations and Rules of the United Nations and to the Staff Regulations and Rules of the United Nations required to address issues of conflicts of interest;

(b) Reinforcement of the role of the Committee on Contracts and greater transparency in its operations in respect of the granting of exceptions to the competitive bidding rule, particularly where exigency was cited as the reason for requesting exceptions to this rule;

(c) Improved monitoring of contract compliance and the strengthening of penalty clauses for non-compliance;

(d) Strengthening of the planning capacity of the Secretariat in the field of procurement;

(e) Enhancement of the effectiveness of the approved roster of bidders and the formulation of standard and transparent guidelines and procedures for the pre-qualification of potential suppliers;

(f) Timely advertisement of tenders for competitive bidding and the regular publication of contract awards.

30/ Ibid., vol. I, sect. II.

31/ Ibid., vol. II, sect. II.

D

The General Assembly,

Recalling its decisions 46/445 of 20 December 1991 and 47/449 of 22 December 1992,

Also recalling its resolution 48/416 C of 23 December 1993 on United Nations system accounting standards,

Further recalling paragraph 29 of the annex to the report of the Secretary-General on accounting standards, 32/

Taking note of the findings of the Board of Auditors on this matter, as reflected in paragraph 7 of its report, 22/

1. Welcomes the effort made by organizations generally to comply with the United Nations common accounting standards for the biennium 1992-1993;

2. Notes, however, that further work needs to be done in the biennium 1994-1995 to bring the financial statements of certain United Nations organizations and programmes fully in line with the United Nations system common accounting standards;

3. Requests the Secretary-General and the executive heads of United Nations organizations and programmes to pursue their efforts to ensure full compliance with the common accounting standards in submitting the financial statements for the biennium 1994-1995, including, inter alia, disclosure of valuation of property, contributions-in-kind, and cash held in non-convertible currencies; calculation and disclosure of full long-term liability for termination benefits; and calculation and disclosure of delays in the collection of assessed contributions, with a view to improving disclosure in the financial statements.

E

The General Assembly,

Welcoming decision 94/30 of 10 October 1994 of the Executive Board of the United Nations Development Programme/United Nations Population Fund and decision 1994/R.3/6 of 5 October 1994 of the Executive Board of the United Nations Children's Fund, on harmonization of the presentation of budgets and accounts,

Requests the executive heads of the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund to report, through the Advisory Committee on Administrative and Budgetary Questions, to their respective governing bodies on the implementation of those decisions and to the Economic and Social Council at its substantive session of 1995.

32/ A/48/530.

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PATTERN OF CONFERENCES

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Pattern of conferences" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 26th, 27th, 30th and 35th meetings, held on 30 November and 2, 6 and 20 December 1994. Statements and observations made in the course of the discussion of the item and replies to queries raised are reflected in the relevant summary records (A/C.5/47/SR.26, 27, 30 and 35).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Committee on Conferences (A/49/32 and Corr.1 and Add.1-3); 1/

(b) Report of the Secretary-General on the legal basis and experience of all subsidiary bodies that meet away from their established headquarters (A/49/212);

1/ To be issued in final form as Official Records of the General Assembly, Forty-ninth Session, Supplement No. 32 and corrigendum (A/49/32 and Corr.1).

(c) Report of the Secretary-General on the review of, inter alia, the need for and usefulness and timely issuance of verbatim and summary records (A/49/276 and Add.1 and 2);

(d) Report of the Secretary-General on control and limitation of documentation: implementation of the rules and regulations on control and limitation of documentation: compliance with the six-week rule for the issuance of pre-session documentation (A/49/531);

(e) Letters dated 1 September and 8 December 1994 from the Chairman of the Committee on Conferences to the President of the General Assembly (A/49/351 and Add.1);

(f) Report of the Secretary-General on the consolidated statement of scheduled special conferences for 1995 (A/C.5/49/2/Rev.1);

(g) Report of the Secretary-General on the comprehensive study on conference services (A/C.5/49/34 and Corr.1).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.15

4. At the 35th meeting, on 20 December, following informal consultations, the Chairman introduced a draft resolution entitled "Pattern of conferences" (A/C.5/49/L.15).

5. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.15 without a vote (see para. 7).

6. Before the adoption of the draft resolution, a statement was made by the representative of Mexico. After the adoption of the draft resolution, a statement in explanation of position was made by the representative of Cuba (see A/C.5/49/SR.35).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Pattern of conferences

A

The General Assembly,

Having considered the report of the Committee on Conferences, 2/

2/ A/49/32 and Corr.1 and Add.1-3.

Recalling its relevant resolutions, including resolutions 43/222 B of 21 December 1988, 46/190 of 20 December 1991, 47/202 of 22 December 1992 and 48/222 of 23 December 1993,

1. Takes note with appreciation of the work of the Committee on Conferences;

2. Approves the draft revised calendar of conferences and meetings of the United Nations for 1995 as submitted by the Committee on Conferences; 3/

3. Authorizes the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1995 that may become necessary as a result of actions and decisions taken by the General Assembly at its forty-ninth session;

4. Invites the competent legislative organs to disband all bodies dealing with apartheid pursuant to General Assembly resolution 48/258 of 23 June 1994;

5. Invites United Nations bodies to avoid holding meetings on 2 March and 9 May 1995, and invites the Secretariat, when drafting future calendars of conferences and meetings, to take these arrangements into account;

6. Decides that the waiver to the headquarters rule contained in General Assembly resolution 40/243 of 18 December 1985 should be:

(a) Discontinued in the case of the Legal Subcommittee of the Committee on the Peaceful Uses of Outer Space, in view of the transfer of that body to Vienna and the decision of that body to hold its meetings at Vienna in future;

(b) Reformulated in the case of the Economic and Social Council, in the light of the measure adopted by the Assembly in paragraph 5 (c) of the annex to its resolution 45/264 of 13 May 1991, whereby one substantive session of the Council of four to five weeks' duration takes place in alternate years in New York and Geneva between May and July;

(c) Discontinued in the case of the functional commissions of the Council, as they have not exercised their right to meet away since 1985.

B

The General Assembly,

Recalling its resolutions on the control and limitation of documentation, including resolutions 33/56 of 14 December 1978, 36/117 B of 10 December 1981, 37/14 C of 16 November 1982, 45/238 B of 21 December 1990, 47/202 B of 22 December 1992 and 48/222 B of 23 December 1993,

Bearing in mind the views expressed on this item by Member States in the Fifth Committee during the forty-ninth session of the General Assembly,

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3/ A/49/32 and Corr.1, annex I.

Recognizing the existing practice of Member States, through intergovernmental or expert bodies, to request reports,

Commending the initiatives to control and limit documentation taken by the Executive Board of the United Nations Development Programme/United Nations Population Fund in its decisions 94/4 of 18 February 1994 and 94/24 of 16 June 1994,

Recalling the decisions taken by the Economic and Social Council in previous years to control and limit documentation, in particular, those contained in its resolutions 1988/77 of 29 July 1988 and 1989/114 of 28 July 1989 and its decision 1990/272 of 27 July 1990, and noting that some documents are still not being submitted on time and within established guidelines for page-limits,

Noting with satisfaction that the Executive Boards of the United Nations Development Programme/United Nations Population Fund and the United Nations Children's Fund have decided to dispense with summary records,

Agreeing on the need for and desirability of verbatim and summary records for some bodies of a political or legal nature, while affirming the need to review procedures and to streamline, as appropriate, the provision of meeting records,

Seeking to encourage bodies entitled to meeting records to review their need for such records,

1. Invites the bodies established by the Charter of the United Nations to review their entitlement to meeting records, and appeals to the treaty bodies authorized to establish their own practice in the matter to review their need for such records;

2. Decides that meeting records should be provided as set forth in the annex to the present resolution;

3. Requests the following bodies to submit, in accordance with existing procedures, to the General Assembly at its fiftieth session, through the Committee on Conferences, justifications for the continuation of the current entitlement to meeting records:

(a) United Nations Administrative Tribunal (when holding oral hearings);

(b) Committee on the Peaceful Uses of Outer Space;

(c) First Committee;

(d) Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples;

(e) Subsidiary organs of the General Assembly that meet on the occasion of international days of solidarity proclaimed by the Assembly;

(f) Executive Committee of the Programme of the United Nations High Commissioner for Refugees;

4. Reiterates its request that the chairmen of the relevant organs and subsidiary bodies of the General Assembly, the Economic and Social Council, its subsidiary bodies and other United Nations bodies should propose to Member States, at the beginning of each session, the adoption of time-limits for speakers;

5. Decides that meeting records should be issued in a timely fashion;

6. Also decides to adopt the following measures for limiting documentation:

(a) Documents originating in the Secretariat should be clear and concise, generally not exceeding the established page-limits, except in cases where this is necessary in order to provide the information required by intergovernmental and expert bodies; to this end, the Secretary-General should keep the existing practice for the control and limitation of documentation under review, in order to reduce the length of documents wherever possible;

(b) Reports of subsidiary organs should be action-oriented and concise and should contain precise information confined to a description of the work done by the organ concerned, to the conclusions it has reached, to its decisions and to its recommendations to the General Assembly;

(c) The Secretariat is requested to ensure that documentation is available, in each of the official languages of the United Nations, in accordance with the six-week rule for the distribution of documents;

(d) The Secretariat is also requested, before a legislative mandate requesting documentation is adopted by the General Assembly, to indicate whether that documentation can be prepared in accordance with the six-week rule and existing relevant budgetary procedures;

(e) Member States and subsidiary organs of the General Assembly are requested to exercise, to the fullest extent possible, restraint in making proposals that contain requests for reports, in full compliance with decisions on the rationalization of the programme of work;

7. Takes note of the content of annex II to the report of the Committee on Conferences, 4/ and requests the Secretariat to follow up on it and to report thereon to the Committee at its substantive session of 1995.

4/ A/49/32 and Corr.1.

ANNEX

Entitlement to written meeting records

1. Bodies continuing to receive verbatim records:

(a) Security Council;

(b) Military Staff Committee;

(c) General Assembly (plenary meetings);

(d) Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories (for hearings of witnesses);

(e) United Nations Administrative Tribunal (when holding oral hearings);

(f) Trusteeship Council;

(g) Conference on Disarmament (on the understanding that the Conference receives verbatim records from full statements as delivered and checked by the delegations concerned but without the use of verbatim reporters);

(h) Disarmament Commission;

(i) Committee on the Peaceful Uses of Outer Space;

(j) First Committee;

(k) Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples;

(l) Subsidiary organs of the General Assembly that meet on the occasion of international days of solidarity proclaimed by the General Assembly.

2. Bodies for which summary records will be provided:

(a) General Committee and Main Committees of the General Assembly;

(b) Subsidiary organs of the Security Council;

(c) Economic and Social Council (plenary meetings);

(d) International Law Commission;

(e) Ad Hoc Committee on the Indian Ocean;

(f) Commission on Human Rights and Subcommission on Prevention of Discrimination and Protection of Minorities;

(g) Committee on the Exercise of the Inalienable Rights of the Palestinian People;

(h) Committee on the Peaceful Uses of Outer Space - Legal Subcommittee;

(i) Committee on Economic, Social and Cultural Rights;

(j) United Nations Commission on International Trade Law;

(k) Executive Committee of the Programme of the United Nations High Commissioner for Refugees;

(l) International Convention on the Elimination of All Forms of Racial Discrimination:

(i) Committee on the Elimination of Racial Discrimination;

(ii) Meetings of States parties;

(m) Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment:

(i) Committee against Torture;

(ii) Meetings of States parties;

(n) Convention on the Elimination of All Forms of Discrimination against Women: Committee on the Elimination of Discrimination against Women;

(o) Convention on the Rights of the Child:

(i) Committee on the Rights of the Child;

(ii) Meetings of States parties;

(p) International Covenant on Civil and Political Rights:

(i) Human Rights Committee;

(ii) Meetings of States parties.

3. Bodies for which meeting records will no longer be provided: Committee on Applications for Review of Administrative Tribunal Judgements (except if the Committee requests an advisory opinion of the International Court of Justice).

C

The General Assembly,

Having considered the report of the Secretary-General on the comprehensive study on conference services, 5/

1. Endorses the findings and conclusions of the comprehensive study on conference services, subject to the provisions of the present resolution;

2. Welcomes the efforts made by the Secretary-General to improve conference services, and urges the Secretariat to continue exploring ways and means of providing conference services in a manner that fully responds to the needs of intergovernmental and expert bodies, while ensuring the criteria of quality and timeliness;

3. Requests the Secretary-General, within the context of the proposed programme budget for the biennium 1996-1997, to take into account the possible negative effects, if any, of the elimination of nineteen posts in the Office of Conference and Support Services;

4. Also requests the Secretary-General, in particular, to take into account the requirements for conference services arising from the increased workload of the Security Council and, consequently, of the Fifth Committee and the Advisory Committee on Administrative and Budgetary Questions;

5. Further requests the Secretary-General, in the context of the proposed programme budget for the biennium 1996-1997, to include more transparent performance indicators, better cost information on meetings and documentation and a detailed analysis of real demand for conference services;

6. Requests the Secretary-General to submit to the General Assembly recommendations on language training to be included in the programme budget proposals for the biennium 1996-1997, for the purpose of keeping interpreters and translators current with the latest developments in the six official languages of the United Nations.

D

The General Assembly,

Reaffirming that the development of friendly relations among nations could lead to a strengthening of universal peace and the promotion of international cooperation in solving international problems,

Noting that the annual sessions of the General Assembly constitute the largest gathering of heads of State and Government and ministers for foreign affairs during the year,

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5/ A/C.5/49/34 and Corr.1.

Bearing in mind the marked increase in the membership of the United Nations in recent years,

Noting the consequential increase in demand for facilities for bilateral meetings and direct contacts between heads of State and Government and ministers for foreign affairs of member countries during the annual sessions of the General Assembly,

Recognizing that bilateral meetings and direct contacts among Member States are important elements in helping to promote the purposes and principles of the United Nations,

Convinced that the United Nations has an important role to play in facilitating such bilateral meetings and contacts among Member States,

1. Notes that existing facilities in the Indonesian and Chinese lounges have become inadequate for the holding of bilateral meetings and contacts among Member States during the annual sessions of the General Assembly;

2. Requests the Secretary-General as a matter of priority to improve the arrangements and meeting facilities in the Indonesian and Chinese lounges with a view to enabling more bilateral meetings and contacts among Member States to take place;

3. Also requests the Secretary-General to make available other venues for such meetings;

4. Calls upon the Secretariat to examine the possibility of instituting an equitable and efficient system for the use of these facilities and venues;

5. Requests the Secretariat to implement these improvements in time for the fiftieth anniversary of the United Nations;

6. Decides that such improvements shall be made within existing resources.

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22 December 1994

ORIGINAL: ENGLISH

Forty-ninth session
Agenda item 17 (j)

APPOINTMENTS TO FILL VACANCIES IN SUBSIDIARY ORGANS AND OTHER APPOINTMENTS

Appointment of members of the Joint Inspection Unit

Note by the President of the General Assembly

1. As indicated in paragraph 3 of the note by the Secretary-General (A/49/110 and Corr.1), the General Assembly is required, during its current session, to appoint four members of the Joint Inspection Unit to fill the vacancies that will arise from the expiration on 31 December 1995 of the terms of office of Mr. Andrzej Abraszewski (Poland), Mrs. Erica-Irene Daes (Greece), Mr. Richard V. Hennes (United States of America) and Mr. Kabongo Tunsala (Zaire).

2. In accordance with the procedures described in article 3, paragraph 1, of the statute of the Joint Inspection Unit, the President of the General Assembly, having consulted the regional groups concerned, and on the basis of a candidature submitted by the Eastern European States (see annex I), as well as through a consultation by secret ballot with the General Assembly, requested Burkina Faso, Germany, Poland and the United States of America to propose candidates.

3. The President of the General Assembly has held the consultations described in article 3, paragraph 2, of the statute of the Joint Inspection Unit, including consultations with the President of the Economic and Social Council and with the Secretary-General in his capacity as Chairman of the Administrative Committee on Coordination. The replies received from the President of the Council and from the Secretary-General to identical letters addressed to them on 25 November 1994 by the President of the Assembly are attached (see annexes II and III).

4. Having completed the required consultations, the President of the General Assembly has the honour to submit to the Assembly the following list of candidates for appointment as members of the Joint Inspection Unit for a five-year term beginning on 1 January 1996 and expiring on 31 December 2000:

Mr. Andrzej Abraszewski (Poland)

Mr. John D. Fox (United States of America)

Mr. Wolfgang M. Münch (Germany)

Mr. Ali Badara Tall (Burkina Faso).

ANNEX I

Letter dated 27 June 1994 from the Permanent Representative of Belarus to the United Nations addressed to the President of the General Assembly

In my capacity as Chairman of the Eastern European Group for the month of June 1994, I have the honour to inform you that the Group has endorsed the candidature of Mr. Andrzej Abraszewski of Poland for appointment to the Joint Inspection Unit during the forty-ninth session of the General Assembly.

(Signed) Alyaksandr M. SYCHOU
Ambassador
Permanent Representative

ANNEX II

Letter dated 19 December 1994 from the President of the Economic and Social Council to the President of the General Assembly

I should like to refer to your letter of 25 November 1994 in which you informed me that, in accordance with article 3, paragraph 1, of the statute of the Joint Inspection Unit, consultations have been held with regard to a list of proposed candidates to the Unit. I understand the list consists of Burkina Faso, Germany, Poland and the United States of America.

I have reviewed the qualifications of the four candidates proposed by the above-mentioned States, namely:

-	Burkina Faso	Mr. Ali Badara Tall
-	Germany	Mr. Wolfgang M. Münch
-	Poland	Mr. Andrzej Abraszewski
-	United States of America	Mr. John D. Fox

and fully endorsed, in my capacity as President of the Economic and Social Council, the four candidates.

(Signed) Richard BUTLER
President of the Economic
and Social Council

ANNEX III

Letter dated 7 December 1994 from the Secretary-General in his capacity as Chairman of the Administrative Committee on Coordination to the President of the General Assembly

I have the honour to refer to your letter of 25 November 1994 regarding the proposed appointment of four members of the Joint Inspection Unit.

In accordance with article 3, paragraph 2, of the statute of the Joint Inspection Unit, I have the pleasure to inform you that I concur, in my capacity as Chairman of the Administrative Committee on Coordination, with the following appointments for terms of office beginning on 1 January 1996 and ending on 31 December 2000:

Mr. Andrzej Abraszewski (Poland)

Mr. John D. Fox (United States of America)

Mr. Wolfgang M. Münch (Germany)

Mr. Ali Badara Tall (Burkina Faso).

(Signed) Boutros BOUTROS-GHALI

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22 December 1994
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Forty-ninth session
Agenda item 155

PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Programme budget for the biennium 1990-1991" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 32nd and 36th meetings, on 14 and 21 December 1994. The comments and observations made in the course of the discussion of the item are reflected in the relevant summary records (A/C.5/49/SR.32 and 36).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.17

3. At the 36th meeting, on 21 December, the Chairman of the Committee, following informal consultations, introduced a draft resolution entitled "Final appropriation for the biennium 1990-1991" (A/C.5/49/L.17).

4. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.17 without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Final appropriation for the biennium 1990-1991

The General Assembly,

Recalling its resolution 44/202 of 21 December 1989 approving the programme budget for the biennium 1990-1991,

Recalling also its resolution 46/184 C of 20 December 1991 on the net appropriation for the biennium 1990-1991, authorizing a net additional amount of $13,867,100 to be committed in respect of the regular budget for the biennium 1990-1991,

Recalling further that the Board of Auditors concluded that maintaining supernumerary staff beyond 31 December 1989 bypassed the objective of the retrenchment mandated by the General Assembly and that payments in 1990-1991 to such supernumerary staff should not have been effected without prior approval of the Assembly,

Noting that the Advisory Committee on Administrative and Budgetary Questions had agreed that an additional amount would have to be appropriated for 1990-1991 and had recommended that the question of an assessment in respect of that amount be dealt with in connection with the financial report as for the biennium 1992-1993,

Noting also that the financial statements for the biennium 1992-1993 1/ indicated that a surplus of $37,468,110 was available for credit to Member States against their assessments for 1995,

1. Regrets the decision of the Secretary-General to maintain supernumerary staff beyond 31 December 1989 without prior approval of the General Assembly;

2. Regrets also the lack of transparency in the reports to the General Assembly regarding payments to supernumerary staff beyond 31 December 1989;

3. Takes note of the intention of the Secretary-General to complete the retrenchment mandated by the General Assembly by 31 December 1994;

4. Requests the Secretary-General to exercise utmost discipline in financial management to ensure compliance with the Financial Regulations and Rules of the United Nations, including rule 114.1 on personal responsibility, and to include full implementation of those regulations and rules as a specific performance indicator in the performance appraisal of all managers;

5. Decides to appropriate for the biennium 1990-1991 an additional amount of $17,233,000 and to increase the estimates of income for the biennium 1990-1991 by $7,297,700 under income section 1 and $1,982,300 under income sections 2 and 3;

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5 and A/49/5 (Vol. II)/Corr.1).

6. Also decides that the net increase in appropriations for the biennium 1990-1991 as approved in the preceding paragraph shall be set off against the budgetary surplus available to Member States for the biennium 1992-1993.

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Agenda item 119

FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/49/559) and of the Advisory Committee on Administrative and Budgetary Questions (A/49/771).

3. The Fifth Committee considered the item at its 33rd and 37th meetings, on 16 and 22 December 1994. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.33 and 37).

II. CONSIDERATION OF DRAFT DECISION A/C.5/49/L.21

4. At the 37th meeting, on 22 December, the representative of Ukraine introduced a draft decision entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" (A/C.5/49/L.21), submitted by the Chairman.

5. At the same meeting, the Committee adopted draft decision A/C.5/49/L.21 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Financing of the United Nations Mission for the Referendum in Western Sahara

The General Assembly, having considered the report of the Secretary-General on the financing of the United Nations Mission for the Referendum in Western Sahara 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/ recalling its resolution 48/250 B of 23 June 1994, and pending its review of the updated reports of the Secretary-General 3/ and of the Advisory Committee, 4/ on the financing of the Mission:

(a) Decides to appropriate to the Special Account for the United Nations Mission for the Referendum in Western Sahara the additional amount of 2,670,350 United States dollars gross (7,850 dollars net credit) for the period ending 30 November 1994;

(b) Also decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph (a) above, their respective share in the Tax Equalization Fund of the additional estimated staff assessment income of 2,678,200 dollars approved for the period ending 30 November 1994;

(c) Further decides to authorize the Secretary-General to enter into commitments for the maintenance of the Mission in the amount of 6.4 million dollars gross (5,937,400 dollars net) for the period from 1 December 1994 to 31 January 1995;

(d) Decides, on an exceptional basis, to authorize the Secretary-General to enter into commitments for the month of January 1995 in the additional amount of 2.2 million dollars, subject to the decision of the Security Council on the deployment of the required staff for the acceleration of the work of the Identification Commission and the review by the Advisory Committee on Administrative and Budgetary Questions;

(e) Also decides to review this question at the resumed session of the General Assembly in February 1995;

1/ A/49/559.

2/ A/49/771.

3/ A/49/559/Add.1.

4/ A/49/___.

(f) Approves, on an exceptional basis, the special arrangements for the United Nations Mission for the Referendum in Western Sahara with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Mission for the Referendum in Western Sahara until payment is effected.

2. Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3.

3. Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate.

4. At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

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FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Financing of the United Nations Peace-keeping Force in Cyprus" and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Committee had before it the report of the Secretary-General (A/49/590) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/49/781).

3. The Fifth Committee considered the item at its 33rd and 37th meetings, on 16 and 22 December 1994. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.33 and 37).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.10

4. At the 37th meeting, on 22 December, the representative of Latvia introduced a draft resolution entitled "Financing of the United Nations Peace-keeping Force in Cyprus" (A/C.5/49/L.10), submitted by the Chairman following informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.10 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Peace-keeping Force in Cyprus

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Peace-keeping Force in Cyprus 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolutions 186 (1964) of 4 March 1964, by which the Council established the United Nations Peace-keeping Force in Cyprus, and resolution 927 (1994) of 15 June 1994, by which the Council further renewed the mandate of the Force until 31 December 1994,

Recalling also its resolution 48/244 of 5 April 1994 on the financing of the Force,

Reaffirming that the costs of the Force that are not covered by voluntary contributions are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Expressing its appreciation also to all those Member and Observer States who have made voluntary contributions to the Special Account established for the financing of the Force for the period prior to 16 June 1993,

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1/ A/49/590.

2/ A/49/781.

Noting that voluntary contributions were insufficient to cover all of the costs of the Force, including those incurred by troop-contributing Governments prior to 16 June 1993, and regretting the absence of an adequate response to appeals for voluntary contributions, including that contained in the letter dated 17 May 1994 from the Secretary-General to all Member States, 3/

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Notes the status of contributions to the United Nations Peace-keeping Force in Cyprus as at 14 December 1994, including the contributions outstanding in the amounts of 8,227,668 United States dollars for the Force, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, particularly as regards the reimbursement of troop contributors, due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Force promptly and in full;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

5. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

6. Decides to appropriate to the Special Account for the United Nations Peace-keeping Force in Cyprus the amount of 11,950,000 dollars gross (11,507,700 dollars net), authorized and apportioned by the General Assembly in paragraph 16 of its resolution 48/244, for the maintenance of the Force for the period from 16 June to 31 December 1994;

7. Decides also to appropriate to the Special Account of the United Nations Peace-keeping Force in Cyprus the amount of 21,916,600 dollars gross (21,503,300 dollars net) for the period from 1 January to 30 June 1995, inclusive of the one-third share of the cost of the Force to be met through voluntary contributions from the Government of Cyprus and the annual pledge of 6.5 million dollars of the Government of Greece, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 December 1994;

8. Decides further, as an ad hoc arrangement, to apportion the amount of 11,316,600 dollars gross (10,903,300 dollars net) among Member States for the period from 1 January to 30 June 1995, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of

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3/ S/1994/647.

21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1995, 1996 and 1997, 4/ subject to the decision of the Security Council to extend the mandate of the Force beyond 31 December 1994 and the mandate periods to be decided upon by the Council;

9. Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 8 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 413,300 dollars approved for the Force for the period from 1 January to 30 June 1995;

10. Decides also that there shall be set off against the apportionment of Member States, as provided for in paragraph 8 above, their respective share in the unencumbered balances of 1,422,400 dollars gross (1,349,600 dollars net) in respect of the Force for the period from 16 December 1993 to 15 June 1994 and 249,900 dollars gross (190,900 dollars net) for the period from 16 June to 31 December 1994;

11. Decides further to appropriate to the Special Account of the United Nations Peace-keeping Force in Cyprus the amount of 43,472,300 dollars gross (42,645,700 dollars net) for the period from 1 July 1995 to 30 June 1996, inclusive of the one-third share of the cost of the Force to be met through voluntary contributions from the Government of Cyprus and the annual pledge of 6.5 million dollars of the Government of Greece, subject to the decision of the Security Council to extend the mandate of the Force beyond 30 June 1995, and the mandate periods to be decided upon by the Council;

12. Decides, as an ad hoc arrangement, to apportion the amount of 22,481,500 dollars gross (21,654,900 dollars net) among Member States for the period from 1 July 1995 to 30 June 1996, in accordance with the scheme set out in the present resolution, subject to the decision of the Security Council to extend the mandate of the Force beyond 30 June 1995, and the mandate periods to be decided upon by the Council;

13. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 12 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 826,600 dollars approved for the Force for the period from 1 July 1995 to 30 June 1996;

14. Requests the Secretary-General to submit to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, by April 1995, a financial performance report for the Force for the period from 16 June to 31 December 1994;

4/ See resolution 49/___.

15. Decides to continue to maintain as separate the account established prior to 16 June 1993 for the United Nations Peace-keeping Force in Cyprus, invites Member States to make voluntary contributions to that account, and requests the Secretary-General to continue his efforts in appealing for voluntary contributions to the account;

16. Takes note of the proposals of the Secretary-General contained in paragraphs 25 and 29 (d) of his report 1/ for dealing with the problem of the outstanding balance due to the troop contributors for the period prior to 16 June 1993, and urges all Member States to consider making voluntary contributions to the Special Account established for this purpose;

17. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

18. Decides to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Peace-keeping Force in Cyprus".

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Agenda item 146

FINANCING OF THE INTERNATIONAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF THE FORMER YUGOSLAVIA SINCE 1991

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 34th and 36th meetings, on 19 and 21 December 1994. Observations and comments made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.34 and 36).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/C.5/49/42) and of the Advisory Committee on Administrative and Budgetary Questions (A/49/790).

4. At the 34th meeting, on 19 December 1994, the Controller made an introductory statement (see A/C.5/49/SR.34).

5. At the 36th meeting, on 21 December, the representative of Austria, on behalf of the Chairman, proposed a draft decision which was submitted on the basis of informal consultations.

6. At the same meeting, the Committee adopted the draft decision without a vote (see para. 7).

RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

The General Assembly decides to authorize the Secretary-General to enter into commitments in the additional amount of 7 million dollars to allow the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 to continue its activities until 31 March 1995, without prejudice to any decisions that the Assembly might take with regard to budgetary and administrative matters and to the mode of financing, and to resume consideration of the item before 28 February 1995.

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Forty-ninth session
Agenda item 116 (b)

FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST: UNITED NATIONS INTERIM FORCE IN LEBANON

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Financing of the United Nations peace-keeping forces in the Middle East: United Nations Interim Force in Lebanon" and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Committee had before it the report of the Secretary-General (A/49/644) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/49/785 and Corr.1).

3. The Fifth Committee considered the item at its 34th and 36th meetings, on 19 and 21 December 1994. Statements and observations made in the course of the Committee's consideration of the items are reflected in the relevant summary records (A/C.5/49/SR.34 and 36).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.27

4. At the 36th meeting, on 21 December, the representative of Latvia introduced a draft resolution entitled "Financing of the United Nations Interim Force in Lebanon" (A/C.5/49/L.27), submitted by the Chairman following informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.27 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

United Nations Interim Force in Lebanon

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolution 425 (1978) of 19 March 1978, by which the Council established the United Nations Interim Force in Lebanon, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was Council resolution 938 (1994) of 28 July 1994,

Recalling its resolution S-8/2 of 21 April 1978 on the financing of the Force and its subsequent resolutions thereon, the latest of which was resolution 48/254 of 26 May 1994,

Affirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Recalling its resolution 34/9 E of 17 December 1979 and the subsequent resolutions in which it decided that the provisions of regulations 5.2 (b),

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1/ A/49/644.

2/ See A/49/785 and Corr.1.

5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations should be suspended, the latest of which was resolution 47/205 of 22 December 1992,

Noting with appreciation that voluntary contributions in cash have been made to the Force by a certain Government,

Concerned that the Secretary-General continues to face difficulties in meeting the obligations of the Force on a current basis, including reimbursement to current and former troop-contributing States,

Concerned also that the surplus balances in the Special Account for the United Nations Interim Force in Lebanon have been used up for meeting expenses of the Force in order to compensate for the lack of income resulting from non-payment and late payment by Member States of their contributions and have consequently been exhausted,

1. Expresses deep concern about the adverse effect that the deteriorating financial situation has on reimbursement to troop contributors, placing an additional burden on these countries and putting at risk the continuing supply of troops to the United Nations Interim Force in Lebanon and that this, inter alia, affects the implementation of its mandate;

2. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

3. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

4. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Force promptly and in full;

5. Decides to appropriate to the Special Account for the United Nations Interim Force in Lebanon the amount of 71,142,000 United States dollars gross (68,847,000 dollars net), authorized and apportioned by the General Assembly in paragraph 15 of its resolution 48/254 for the operation of the Force from 1 August 1994 to 31 January 1995, inclusive;

6. Decides also to appropriate to the Special Account referred to in paragraph 5 above a total amount of 67,407,000 dollars gross (65,225,000 dollars net) for the period from 1 February to 31 July 1995, subject to the decision of the Security Council to extend the mandate of the Force beyond 31 January 1995 and the mandate periods to be decided upon by the Council;

7. Decides further, as an ad hoc arrangement, to apportion the amount referred to in paragraph 6 above among Member States in accordance with the composition of groups set out by the General Assembly in paragraphs 3 and 4 of its resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the year

1995, 3/ subject to the decision of the Security Council to extend the mandate of the Force beyond 31 January 1995 and the mandate periods to be decided upon by the Council;

8. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the estimated income of 10,000 dollars other than staff assessment income approved for the period from 1 February to 31 July 1995, inclusive;

9. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 2,172,000 dollars approved for the period from 1 February to 31 July 1995, inclusive;

10. Authorizes the Secretary-General to enter into commitments for the operation of the Force at a rate not to exceed 11,234,500 dollars gross (10,870,830 dollars net) per month for a period of up to six months beginning on 1 August 1995, should the Security Council decide to continue the Force beyond 31 July 1995, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

11. Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of 17,978,460 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into the account referred to in the operative part of General Assembly resolution 34/9 E and held in suspense until a further decision is taken by the Assembly;

12. Requests the Secretary-General to submit to the General Assembly, through the Advisory Committee, a financial performance report for the Force for the period from 1 February 1994 to 31 January 1995;

13. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

14. Decides to include in the provisional agenda of its fiftieth session under the item entitled "Financing of the United Nations peace-keeping forces in the Middle East" the sub-item entitled "United Nations Interim Force in Lebanon".

3/ See resolution 49/___.

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Forty-ninth session
Agenda item 129

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN LIBERIA

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Financing of the United Nations Observer Mission in Liberia" and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Committee had before it the report of the Secretary-General (A/49/571 and Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/49/786).

3. The Fifth Committee considered the item at its 34th and 37th meetings, on 19 and 22 December 1994. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.34 and 37).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.29

4. At the 37th meeting, on 22 December, the representative of Australia introduced a draft resolution entitled "Financing of the United Nations Observer Mission in Liberia" (A/C.5/49/L.29), submitted by the Chairman following informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.29 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Observer Mission in Liberia

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Liberia 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 866 (1993) of 22 September 1993, by which the Council established the United Nations Observer Mission in Liberia, and the subsequent resolutions by which the Council renewed the mandate of the Observer Mission, the latest of which was resolution 950 (1994) of 21 October 1994,

Recalling also its decision 48/478 of 23 December 1993 on the financing of the Observer Mission and its subsequent resolutions, the latest of which was 48/247 B of 29 July 1994,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

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1/ A/49/571 and Add.1.

2/ A/49/786.

1. Takes note of the status of assessed contributions to the United Nations Observer Mission in Liberia as at 22 December 1994, including the contributions outstanding in the amount of 5,721,960 United States dollars, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission promptly and in full;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the provisions of the present resolution;

5. Requests the Secretary-General to take all necessary action to ensure that all United Nations activities related to the Liberian peace process are administered in a coordinated fashion with a maximum of efficiency and economy;

6. Decides to appropriate to the Special Account for the United Nations Observer Mission in Liberia a total amount of 17,548,300 dollars gross (16,887,800 dollars net) for the operation of the Observer Mission for the period from 22 April to 22 October 1994;

7. Decides also, as an ad hoc arrangement, and taking into account the amount of 7,520,900 dollars gross (7,335,700 dollars net) already apportioned in accordance with General Assembly resolution 48/247 A of 5 April 1994, to apportion the amount of 10,027,400 dollars gross (9,552,100 dollars net) for the period from 22 April to 22 October 1994 among Member States in accordance with the composition of groups set out by the Assembly in paragraphs 3 and 4 of its resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out by the Assembly in its resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and its decision 47/456 of 23 December 1992;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the additional estimated staff assessment income of 475,300 dollars approved for the period ending 22 October 1994;

9. Decides that there shall be set off against the apportionment of Member States, as provided in paragraph 7 above, their respective share in the unencumbered balance of 10,027,400 dollars gross (9,552,100 dollars net) in respect of the period from 22 September 1993 to 21 April 1994;

10. Decides also to appropriate to the Special Account for the United Nations Observer Mission in Liberia the amount of 4,303,260 dollars gross (4,079,970 dollars net), inclusive of the amount of 3 million dollars gross (2,864,400 dollars net) authorized by the Advisory Committee on Administrative and Budgetary Questions in accordance with General Assembly resolution 48/229 of 23 December 1993 for the maintenance of the Observer Mission for the period from 23 October 1994 to 13 January 1995;

11. Decides further, as an ad hoc arrangement, to apportion the amount of 4,303,260 dollars gross (4,079,970 dollars net) among Member States for the period from 23 October 1994 to 13 January 1995, in accordance with the composition of groups set out by the General Assembly in paragraphs 3 and 4 of its resolution 43/232, as adjusted by the Assembly in its resolutions 44/192 B, 45/269, 46/198 A and 47/218 A and its decision 48/472 A, the scale of assessments for the year 1994 3/ to be applied against a portion thereof, that is, 3,629,255 dollars gross (3,440,939 dollars net), which is the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessment for the year 1995 4/ to be applied against the balance, that is, 674,005 dollars gross (639,031 dollars net), for the period from 1 to 13 January 1995, inclusive;

12. Decides that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided in paragraph 11 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 223,290 dollars approved for the period from 23 October 1994 to 13 January 1995, inclusive; 188,316 dollars being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 34,974 dollars, for the period from 1 to 13 January 1995, inclusive;

13. Decides also that there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share in the remaining unencumbered balance of 2,402,500 dollars gross (2,800,700 dollars net) in respect of the period from 22 September 1993 to 21 April 1994;

14. Decides further, with regard to the period beyond 13 January 1995, to authorize the Secretary-General to enter into commitments for the operation of the Observer Mission at a rate not to exceed 1,593,800 dollars gross (1,511,100 dollars net) per month for a period of six months for the maintenance of the Observer Mission, subject to the decision of the Security Council to extend the mandate of the Observer Mission beyond 13 January 1995, and that the said amount shall be apportioned among Member States in accordance with the scheme set out in the present resolution;

15. Invites voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be

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3/ See resolutions 46/221 A and 48/223 A and decision 47/456.

4/ See resolution 49/___.

administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

16. Decides to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Observer Mission in Liberia".

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GENERAL ASSEMBLY
Forty-ninth session
Agenda items 27 and 100 (c)
COOPERATION BETWEEN THE UNITED NATIONS AND THE CONFERENCE ON SECURITY AND COOPERATION IN EUROPE
HUMAN RIGHTS QUESTIONS: HUMAN RIGHTS SITUATIONS AND REPORTS OF SPECIAL RAPPORTEURS AND REPRESENTATIVES

SECURITY COUNCIL
Forty-ninth year

Letter dated 22 December 1994 from the Permanent Representative of Hungary to the United Nations addressed to the Secretary-General

I have the honour to forward herewith the text of the statement made by the Minister for Foreign Affairs of the Republic of Hungary, Mr. László Kovács, in his capacity as Chairman-in-Office of the Conference on Security and Cooperation in Europe, on 21 December 1994, concerning the situation in Kosovo.

I should be grateful if you could arrange for the text of the present letter and its annex to be circulated as a document of the General Assembly, under agenda items 27 and 100 (c), and of the Security Council.

(Signed) István NÁTHON
Ambassador

ANNEX

Statement on the situation in Kosovo made on 21 December 1994 by the Minister for Foreign Affairs of Hungary and Chairman-in-Office of the Conference on Security and Cooperation in Europe

The Chairman-in-Office of the Conference on Security and Cooperation in Europe (CSCE) expresses his deep concern over the continuing manifestations of Serbian repression in the Federal Republic of Yugoslavia (Serbia and Montenegro). He draws the attention of the Belgrade authorities to the long-standing and undiminished interest of the CSCE participating States in the human rights situation in general, particularly in Kosovo, the Sandžak and Vojvodina. Events in these areas are of common and legitimate concern to CSCE.

In this context, CSCE has followed the deterioration of the treatment of the Kosovar Albanians with growing anxiety. The recent arrest of over 200 former Albanian police officers in Kosovo and their brutal beatings represent a flagrant violation of basic human rights and of the fundamental norms of CSCE.

The Chairman-in-Office of CSCE calls on the Belgrade authorities to cease immediately this pattern of arrests, to release those held without justification and to prosecute those responsible for torture and ill-treatment of detainees during their custody. He also calls on the Belgrade authorities to end repression immediately and to respect fully human rights and fundamental freedoms in the Federal Republic of Yugoslavia (Serbia and Montenegro), in particular in Kosovo, the Sandžak and Vojvodina. Furthermore, the Chairman-in-Office urges the Belgrade authorities to allow the unconditional return of the CSCE Mission of Long Duration to these three regions, as well as to take concrete steps towards establishing democratic institutions and starting a dialogue with international mediation on the future status of Kosovo.

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HUMAN RIGHTS QUESTIONS: HUMAN RIGHTS QUESTIONS, INCLUDING ALTERNATIVE APPROACHES FOR IMPROVING THE EFFECTIVE ENJOYMENT OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS; HUMAN RIGHTS SITUATIONS AND REPORTS OF SPECIAL RAPPORTEURS AND REPRESENTATIVES

Letter dated 22 December 1994 from the Chargé d'affaires a.i. of the Permanent Mission of Yugoslavia to the United Nations addressed to the Secretary-General

I am writing to you in connection with the statement made by the representative of the Republic of Croatia in the Third Committee of the United Nations General Assembly on 29 November 1994 on agenda item 100 (b) and (c), and upon instructions of my Government, I wish to state the following:

In order to satisfy its internal political needs and cover up its responsibility, Croatia and its representatives do not stop short of misrepresenting the facts about the events in the territory of the former Socialist Federal Republic of Yugoslavia.

Despite an unprecedented information blockade, one-sided and uncalled-for demonization of the entire Serb people and its accusation of massive and systematic violations of human rights and humanitarian law, it has finally become evident that the root cause of the crisis and war in the territory of the former Socialist Federal Republic of Yugoslavia was the forcible, armed and illegal secession of the former Yugoslav republics of Slovenia and Croatia from the Socialist Federal Republic of Yugoslavia. The secession was carried out in violation of the basic principles and norms of international law, the Charter of the United Nations and relevant documents of the Conference on Security and Cooperation in Europe (CSCE). The attempts to present, by most perfidious propaganda, this fact as "the political programme of the Belgrade authorities whose aim is territorial expansion and forcible change of borders through the use of the genocidal policy of ethnic cleansing", or as Croatia's falling a prey "to Serbian aggression", are futile and self-defeating.

It is utterly malicious to state "that the Government of the Federal Republic of Yugoslavia and individuals in Serbia planned, orchestrated and executed the policy of aggression and genocide and that, by refusing cooperation with the International ad hoc Tribunal, the criminals will not be brought to justice". The representative of Croatia has obviously forgotten that the Croatian press itself wrote about the shameful trials before the Croatian courts in which war criminals had been acquitted of all responsibility, while some of them who are responsible for massive crimes against Serbs in Croatia, rather than being brought to justice, have been appointed to high posts in the administration and the military.

The Government of the Federal Republic of Yugoslavia has always maintained that each and every perpetrator of a war crime or a crime against humanity must be tried and punished. In compliance with the provisions of the Charter of the United Nations, its international commitments and national legislation, it has therefore cooperated and continues to cooperate with all those who can promote this goal, including the International ad hoc Tribunal.

The accusations about the responsibility of others for ethnic cleansing in Croatia made by the representative of Croatia are an exercise in sanctimony: the first and by far the most numerous victims of ethnic cleansing were the Serbs in Croatia who have been deprived of a common State and reduced to a national minority. The Serb people alone, a constituent people in Croatia, have been denied the right to self-determination. It is a natural and internationally recognized right of all, including the Serb people, to refuse to accept such treatment. The Serb people in Krajina demonstrated this loud and clear by its referendum at which it declared itself, almost to a man, against being "press-ganged" out of the common State of Yugoslavia.

It should be recalled that the former Socialist Republic of Croatia, as a federal unit of the former Socialist Federal Republic of Yugoslavia, encompassed the territories inhabited by Croats, but also the territories inhabited by Serbs since the eighth and fifteenth centuries. Never in the entire history of this region have the ethnic territories of the Serb people been part of an independent Croatian State.

It should also be recalled that Serbs have been crossed out of the Constitution of Croatia and that the constituencies in which Serbs constituted the majority population were redrawn by the Croatian election law so as to split and transform them into constituencies with Serb minorities and thus prevent the election of Serb representatives to the Croatian Parliament. The coming into power of the present regime in Croatia, which has not stopped short of claiming its continuity with the Independent State of Croatia, a puppet State propped up by Nazi Germany during the Second World War, revived the old animosities and brought back open threats and intimidation to the Serb people.

Since 1 June 1991, the Croatian authorities have expelled about 350,000 Serbs from the territories under their control. Various methods have been employed to carry out the ethnic cleansing: Serbs are dismissed from their jobs; their homes and other property are blown up in an organized way; they are evicted from their apartments, detained in camps and prisons and even physically liquidated; they are prevented from attending religious services. In contrast

to the "impartial and objective" report of the Special Rapporteur of the Commission on Human Rights, Mr. Tadeusz Mazowiecki, reference is herein made to the report of the Secretary-General of the United Nations of 15 May 1993 (S/25777) in which it is said that over 250,000 Serbs have been expelled from Croatia. The data include only the registered cases of the expelled Serbs who found shelter in Krajina and the Federal Republic of Yugoslavia (over 250,000 Serbs from Croatia fled to the Federal Republic of Yugoslavia alone).

The preponderant part of the Serb population has been expelled from many Croatian towns and cities by the use of the perfidious method of pressure: 30,000 from Karlovać; 28,000 from Zadar; 20,000 from Sisak; 5,000 from Gospić; 15,000 from Sibenik; 10,000 from Vinkovci; 10,000 from Slavonski Brod; 10,000 from Daruvar and 10,000 from Podravska Slatina, whereas it is estimated that about 100,000 Serbs fled Zagreb. The Government of the Federal Republic of Yugoslavia provided the United Nations documented evidence on the ethnic cleansing in Croatia on a number of occasions, including its four reports on war crimes submitted in compliance with Security Council resolution 780 (1992).

The data on the destruction of Orthodox places of worship are also frightening: in the five eparchies of the Serbian Orthodox Church in Croatia 279 places of worship have been destroyed or damaged: 70 churches have been destroyed, 101 heavily damaged; 56 residences have been destroyed, 24 heavily damaged; 10 chapels have been destroyed, 4 heavily damaged; 4 Orthodox cemeteries have been destroyed, 8 heavily damaged and 2 monasteries have been completely destroyed. The Library of the Serbian Orthodox Church in Pakrac, founded in 1690, has been destroyed and the Museum of the Serbian Orthodox Church in Zagreb, with exhibits dating back to the thirteenth and sixteenth centuries, has been dynamited. Orthodox priests have been arrested and ill-treated and many of them have had to leave Croatia.

The conversion of Serb children to Catholicism serves the goals of the ethnic cleansing and about 10,000 children have been converted since the outbreak of war. The Croatian education authorities arbitrarily enter Serb children as Croats into school registers or force them to attend Catholic religious instruction classes, falsely alleging that not attending creates an ethnic-minority inferiority complex with these children.

The economic losses spoken about in the statement of the representative of Croatia are enormous indeed. What the representative of Croatia seems to have forgotten, however, is the fact that most of the damage has been done in the Serb-populated areas, that Serb households were set ablaze and that those who did it were members of the Croatian armed forces.

The Federal Republic of Yugoslavia has never tried to disparage anybody's efforts, including those of Croatia, to provide shelter to refugees and displaced persons from the former Socialist Federal Republic of Yugoslavia. Yet it must not be forgotten that ethnic cleansing as a means of policy was first devised and implemented by the highest Croatian authorities. Croatia set off the refugee avalanche from both Croatia and Bosnia and Herzegovina and most of those helpless men and women found refuge in the Federal Republic of Yugoslavia where they are treated equally irrespective of nationality. For those who care to note, it is recalled that the Federal Republic of Yugoslavia receives but a

fraction of the international assistance accorded to Croatia and that it has been the victim of unfair and unjust sanctions.

The telling evidence of the human rights situation in Croatia, and in that context of the position of Serbs in Croatia, is the fact that Croatia is much criticized on that score in the European Parliament and by international non-governmental organizations, such as Amnesty International and Helsinki Watch.

As to the rights recognized to national minorities in the Federal Republic of Yugoslavia, which the representative of Croatia has taken it upon himself to speak about, his country would be much better off to emulate rather than to castigate them.

A number of Croats did leave the Federal Republic of Yugoslavia. They did so for a number of reasons, not least because of the imposition of sanctions against the Federal Republic of Yugoslavia and the resultant economic hardships of the entire population. The sporadic cases of pressure on Croats in the Federal Republic of Yugoslavia are the result of ethnic division brought about by forcible secession and the resultant war in the vicinity. The perpetrators of such acts have been brought to justice.

The Croatian representative arrogated the right to represent the Muslim-Croatian federation and spoke about the ethnic cleansing in the former Bosnia and Herzegovina. His statement would have been much more convincing if he had informed the Committee that over 700,000 Serbs had to leave their homes in those parts of the territory of the former Bosnia and Herzegovina under the control of Croatian and Muslim forces. Over 420,000 of them found shelter in the territory of the Republic of Srpska and over 280,000 in the Federal Republic of Yugoslavia. He would have done justice to truth if he had said that Bosnian Croats cleansed western Herzegovina of Serbs, destroyed their churches, monasteries and all traces of the centuries-long existence and culture of Serbs in that region. And he would not have had to strain much to provide evidence: a page from the report of Mrs. Sadako Ogata, United Nations High Commissioner for Refugees, at the recent meeting of the Working Group on Humanitarian Issues of the International Conference on the Former Yugoslavia in Geneva, who spoke of the tragic exodus of Serbs from central Bosnia and Herzegovina fleeing the Muslim-Croatian offensive, would have served the purpose.

The representative of Croatia speaks of the 13-centuries-long existence of Croats in Bosnia and Herzegovina which dates back to the Slav settlement of the Balkans. This is so very accurate, except that he has somehow forgotten to say that Serbs, too, are the indigenous people of Bosnia and Herzegovina and that, unlike Croats, they had their State throughout most of its medieval history. In that context, it should be noted that the emblem of the Muslim Government of Bosnia and Herzegovina is in fact the State emblem of the Serb Medieval Kotromanic dynasty.

There is no doubt that humanitarian law has been violated and that cultural monuments have been destroyed by all three parties in the tragic civil, ethnic and religious war in the former Bosnia and Herzegovina. To accuse then only one, the Serb, side for the atrocities belongs to the realm of special pleading

which is bound to bring short-term political benefits, but the moral standing of which is highly dubious and which will eventually rebound on those engaging in it with shameful consequences.

An exhaustive account of the destruction of Serb cultural institutions and churches in the former Bosnia and Herzegovina was given in the letter of the Yugoslav Federal Minister of Foreign Affairs to the Secretary-General of 14 December 1993 (A/48/808-S/16914). This practice is being continued.

Finally, it should be recalled that the United Nations declared Bihać a safe area. Contrary to the will of the majority of the local population, the 5th Corps of the so-called Muslim army of Bosnia and Herzegovina is stationed in the Bihać pocket. It carried out the ethnic cleansing of this region of all Muslims who rejected war and accepted peace and of all Serbs. In addition, it attacked and destroyed Serb towns and villages in the vicinity of the safe area and expelled over 10,000 Serbs from their homes. The Croatian authorities and press spoke and wrote gleefully about the initial success of the Corps and extolled the contribution of Croats who, together with it, participated in the ethnic cleansing of Serbs. In this connection, it should be recalled that in his latest report to the Security Council (S/1994/1389), the Secretary-General said unequivocally that the Muslims had misused the safe area of Bihać for launching an offensive against the Serbs last October.

The Yugoslav Government has, from the very beginning, supported the request that safe areas not be used as a springboard for combat operations. Also, it has always called for a speedy termination of this tragic war and a peaceful settlement of the crisis in the territory of the former Socialist Federal Republic of Yugoslavia.

I should be grateful if you would have the present letter circulated as an official document of the General Assembly, under agenda item 100 (b) and (c).

(Signed) Dragomir DJOKIĆ
Ambassador
Chargé d'affaires a.i.